



2008 California Volunteer Manual

Form 540

Line 28

Nonrefundable Renter's Credit

To determine if your client qualifies for the nonrefundable renter's credit, refer to the *General information section*.

Line 29

Total credits

Add line 25 through line 28 and enter the total credit on line 29.

Line 30

Subtract

Subtract line 29 from line 24 and enter the result on line 30. If the amount on line 30 is zero or less, **enter 0**.

OTHER TAXES

TaxWise figures the amount of other taxes correctly, provided the birthdate and income statement are correct. The computation of other taxes is beyond the scope of the VITA/TCE volunteer program. If your clients are subject to these taxes, refer them to Franchise Tax Board.

PAYMENTS

Line 36

California income tax withheld

Enter your client's total California income tax withholding from box 17 on Forms W-2. If filing a joint return, be sure to include the amount withheld from the spouse's/RDP's wages.

For additional information about income tax withheld, refer to the *General Information Section*.

Line 37

2008 California estimated tax and other payments

For information about estimated tax and other payments, refer to the *General Information Section*.

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Line 38

Real Estate Withholding

Generally, real estate withholding is out of scope for the volunteer program. If your client has real estate tax withholding from the sale of California real estate, enter the total California tax withheld from Form 592-B, 593-B, or 594.

Line 39

Excess California SDI or VPDI Withheld

Claim excess California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) as a credit on the California return.

For additional information about excess SDI or VPDI, refer to the *General information section*.

Form 540

Lines 40-43

Child and Dependent Expenses Care Credit

Enter the qualifying person's social security number. If the client has more than three qualifying persons, refer to the *General Information Section* for additional information. Complete and attach form FTB 3506 to your client's Form 540.

Line 44

Total Payments

Add line 36, line 37, line 38, and line 39. Enter the total on line 44. This is your client's total payment amount.

OVERPAID TAX OR TAX DUE

Line 45

Overpaid Tax

Is the amount on line 44 more than the amount on line 35?

NO: Leave line 45 blank and go to line 48.

YES: Subtract line 35 from line 44 and enter the amount on line 46. Your client overpaid by this amount.

Refund to your client, apply to the client's 2009 estimate tax, or apply all or part as a charitable contribution.

Line 46

Amount Applied to Your 2009 Estimated Tax

Enter the amount of line 45, if any, your client wants applied to 2009 estimated tax.

The amount on line 46 must be at least \$5.00.

Line 47

Amount of Overpaid Tax Available This Year

If you enter an amount on line 46, subtract that amount from line 45 and enter the result on line 47.